Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1-20. (canceled)

21. (new) A method of manufacturing a semiconductor device, comprising:

forming a fin;

forming a gate structure over a portion of the fin;

forming a dielectric layer adjacent the gate structure;

etching the gate structure to form a gate recess; and

depositing a metal in the gate recess.

22. (new) The method of claim 21, further comprising:

removing the dielectric layer.

23. (new) The method of claim 21, further comprising:

depositing a cap layer on a semiconducting layer, and wherein the forming a fin includes:

etching the cap layer and the semiconducting layer to define the fin and a cap over the fin.

24. (new) The method of claim 21, wherein the forming a gate structure comprises:

depositing a gate material over the fin, and planarizing the deposited gate material.

- 25. The method of claim 24, wherein the depositing a gate material comprises: depositing silicon over the fin.
- 26. (new) The method of claim 24, wherein the forming a gate structure further comprises:

depositing an antireflective coating on the planarized gate material, depositing a photoresist layer over the antireflective coating, and patterning the photoresist layer to define the gate structure.

27. (new) The method of claim 21, wherein the forming a dielectric layer comprises:

depositing an oxide material over the gate structure, and

polishing the oxide material until a top surface of the gate structure is exposed and a remaining portion of the oxide material is substantially coplanar with the exposed top surface of the gate structure, wherein the remaining oxide material acts as a mask to prevent etching of underlying layers.

28. (new) The method of claim 21, further comprising:

depositing a dielectric material over a portion of the fin in a channel region of the semiconductor device prior to depositing the metal.

- 29. (new) The method of claim 21, further comprising: polishing the metal to define a metal gate.
- 30. (new) The method of claim 29, wherein the metal comprises at least one of tantalum and titanium.
 - 31. (new) A method of manufacturing a semiconductor device, comprising: forming a fin on an insulator;

forming a gate structure, the gate structure extending over a channel portion of the fin;

forming a sacrificial layer adjacent the gate structure; removing the gate structure to define a gate recess; and forming a metal gate in the gate recess.

- 32. (new) The method of claim 31, further comprising: removing the sacrificial layer.
- 33. (new) The method of claim 31, further comprising:
 forming a dielectric layer on a portion of the fin before forming the metal gate.

- 34. (new) The method of claim 33, wherein the dielectric layer has a dielectric constant greater than about 3.9.
- 35. (new) The method of claim 31, wherein the forming the sacrificial layer comprises:

depositing an oxide layer over the gate structure and the fin, and polishing the oxide layer until a top surface of the gate structure is exposed.

36. (new) The method of claim 31, wherein the forming a metal gate comprises: depositing a metal in the gate recess, and planarizing the metal to define the metal gate.

37. (new) A semiconductor device, comprising:

a substrate;

an insulating layer formed on the substrate;

a conductive fin formed on the insulating layer, the conductive fin including a plurality of side surfaces and a top surface;

a source region formed on the insulating layer adjacent a first end of the conductive fin;

a drain region formed on the insulating layer adjacent a second end of the conductive fin; and

a metal gate formed on the insulating layer adjacent the conductive fin in a channel region of the semiconductor device.

U.S. Patent Application No.: Unassigned Attorney Docket No. H1102C

38. (new) The semiconductor device of claim 37, further comprising:

a dielectric layer formed on the top surface and side surfaces of the conductive fin in the channel region of the semiconductor device.

- 39. (new) The semiconductor device of claim 38, wherein the dielectric layer has a dielectric constant greater than about 3.9.
- 40. (new) The semiconductor device of claim 37, wherein the metal gate comprises at least one of titanium and tantalum.